

**Office of Chief Counsel
Internal Revenue Service
memorandum**

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OCT 24 2007

date:

**to: Marsha A. Ramirez, Director of Exempt Organizations Examinations
Internal Revenue Service**

**from: Nancy J. Marks
Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities**

subject: Proposed Issuance of Notice of Church Tax Examination

Examination letter due date October 31, 2007

My staff and I have reviewed the proposed Notice of Church Tax Examination (NCTE) to be issued to [REDACTED]. We have concluded that the proposed NCTE meets the four legal requirements of I.R.C. section 7611(b)(3). Moreover, we concur with the belief of your agents and managers that issuance of the proposed NCTE is appropriate given that the Church's September 10, 2007, response to the inquiry notice did not resolve the concerns identified in the Notice of Church Tax Inquiry issued on May 22, 2007. Therefore, we have no objection to the issuance of the proposed NCTE.

The 90 day period for issuing the proposed NCTE expires on October 31, 2007, pursuant to a Consent to Suspend the Period to Conduct a Church Tax Inquiry that was signed by the Church's attorney on August 23, 2007. A prior Consent, extending the inquiry period to September 30, 2007, was signed by the Church's attorney on August 2, 2007. If you have any questions about this matter, do not hesitate to contact me.


NANCY J. MARKS
Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)

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